



Justin P. Wilson, Comptroller

February 1, 2017

Carter County Audit Emphasizes Need for Improved Accounting

Tennessee Comptroller Justin P. Wilson has released the annual audit of Carter County government, and the report reveals several concerns. The number of audit findings has climbed from three in fiscal year 2015, to ten in the current report.

Auditors identified numerous problems with the county's accounting records. These issues included a failure to reconcile receivables, payroll deductions, liability accounts, and bank clearing accounts. Auditors recommend the Finance Department maintain accounting records on a current basis and provide the County Commission with accurate financial reports each month.

The Comptroller's Office also reported that some of Carter County's expenditures exceeded budget appropriations, and postemployment benefit disclosures were not available until almost six months after the fiscal year ended.

The Audit report disclosed that the Elizabethton-Carter County Animal Shelter is currently under review by the Comptroller's Division of Investigations for alleged discrepancies in operations. Findings, if any, will be included in a subsequent report.

"Many Tennessee counties are on the right track. We have seen a reduction in the number of audit findings across the state," said Comptroller Justin P. Wilson. "I am discouraged to see the opposite trend in Carter County. Progress can be made if county leaders focus on the accounting and reporting systems."

To view the audit online, go to: <http://www.comptroller.tn.gov/la/>

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